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567—210.11 (455E) Ineligible costs. Grant funds shall not be provided or used for costs including, but not limited to, the following:

- 1. Taxes.
- 2. Vehicle registration.
- 3. Legal costs.
- 4. Contingency funds.
- 5. Proposal preparation.
- 6. Contractual project administration.
- 7. Land acquisition.
- 8. Office furniture, office computers, fax machines and other office furnishings and equipment.
- 9. Costs for which payment has been or will be received under another federal, state or private financial assistance program.
- 10. Costs incurred before a written agreement between the applicant and the department has been executed.

[ARC 8844B, IAB 6/16/10, effective 5/19/10]